

# EMMANUEL CHURCH (SALISBURY)

England & Wales · Charity number 1134317

## Details

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Other names	Salisbury Emmanuel
Status	Registered
Legal form	Other
Registered	2010-02-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Emmanuel Church 8 Wilton Road Salisbury SP2 7EE
Phone	01722504637
Email	<a href="mailto:pastor@salisburyemmanuel.org.uk">pastor@salisburyemmanuel.org.uk</a>
Website	<a href="http://www.salisburyemmanuel.org.uk">www.salisburyemmanuel.org.uk</a>

## Activities

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**Objects:** THE PRINCIPAL OBJECT OF THE CHARITY IS THE ADVANCEMENT OF THE CHRISTIAN FAITH, THE GLORY OF GOD, THE NURTURE OF GOD'S PROFESSING PEOPLE AND THE BENEFIT OF THE PUBLIC ACCORDING TO EVANGELICAL, REFORMED, AND BAPTISTIC PRINCIPLES AND IN ACCORDANCE WITH THE CHURCH'S STATEMENT OF FAITH CONTAINED IN THE CHURCH CONSTITUTION AND AS STATED IN SCHEDULE 1 OF THIS LEGAL CONSTITUTION. THE CHURCH MAY ALSO CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD, AS WARRANTED BY GOD'S WORD.

**Activities:** Public worship Services on the Lord's Day; mid-week meetings for Bible study and prayer, open air preaching meetings; door-to-door distribution of Christian literature; evangelistic youth meetings. Public meetings on matters such as Biblical Christian living. Wedding and Funeral services. The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

## Classification

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- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD
- Wiltshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£188,930	£174,606	-	-
2023-12-31	£150,773	£136,847	-	-
2022-12-31	£155,922	£182,899	-	-
2021-12-31	£132,534	£99,074	-	-
2020-12-31	£131,755	£136,227	-	-

## Trustees

Name	Role	Appointed
<b>Rev Daniel Tribe</b>	Chair	2026-01-29
Andrew Philip Woodger		2014-07-31
COLIN JOHN MCDONALD		
Jonathan Charles Bristow		2023-05-20
KEITH GREWCOCK		
Nathanial Peter Bravery		2023-05-20
Nicholas Tribe		2023-05-20
PAUL EDWARD THICK		
Peter Robert Pike		2014-07-31
RICHARD JOHN WARD		
Rev John Peter Thackway		2022-06-18
Thomas James Wheatley		2023-05-20

**EMMANUEL CHURCH (SALISBURY)**

England & Wales - Charity number 1134317

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# Accounts

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EMMANUEL CHURCH, SALISBURY  
FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2024

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## EMMANUEL CHURCH, SALISBURY

### TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 December 2024.

#### Reference and Administrative Details

The Church is a registered Charity, registration no. 1134317. The charity's address is:  
Emmanuel Church, 8 Wilton Road, Salisbury, SP2 7EE.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Rev J P Thackway (Minister)	Mr K Grewcock
Mr P E Thick	Mr T Wheatley
Mr N Bravery	Mr J Bristow (Treasurer)
Mr C J McDonald	Mr P R Pike
Mr N Tribe	Mr R J Ward
Mr A P Woodger (Secretary)	

#### Structure, Governance and Management

The Church is governed by its Constitution. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

#### Objectives and Activities

The principal object of the Charity is the advancement of the Christian faith, the glory of God, the nurture of God's professing people and the benefit of the public, according to Evangelical, Reformed and Baptist principles and in accordance with the Church's statement of faith contained in the Church Constitution.

#### Achievements and Performance

The Church's main work is carried out through its Lord's Day services and youth classes, mid-week meetings for Bible study and prayer, and evangelistic outreach.

During 2024 the number of children in the Sunday School increased by about 10% to typically 15. The attendance at the afternoon services at the two care homes added together remained at around 21. We also praise God that, although fluctuating greatly, the average number of visitors to the monthly Seniors' Coffee Mornings increased from four to nine.

We rejoiced to hear the professions of faith by two young ladies, members of church families, who were consequently baptised and welcomed into the membership of the church.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

Overall, despite considerable expenditure in maintaining the church's buildings, receipts exceeded payments by £14,324 (2023, £13,925). The trustees consider the state of affairs of the charity to be satisfactory. They give thanks to our God for his continuing provision.

On behalf of the Elders & Deacons

Trustee

Trustee

Date: 6 May 2025

*J. Bristow*  
JONATHAN BRISTOW

*J. P. Thackway*  
JOHN THACKWAY

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF EMMANUEL CHURCH, SALISBURY**

I report on the accounts of the Church for the year ended 31 December 2024, which are set out on pages 4 to 8.

#### **Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect –

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close,  
Banbury,  
Oxon. OX16 9DS

Date: 6 May 2025

## EMMANUEL CHURCH, SALISBURY

Charity number 1134317

Accounts for the year ending 31 December 2024

## RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
<b>Receipts</b>							
Voluntary	2	135,499	11,750	<b>147,249</b>	116,905	700	117,605
Other	3	41,681	-	<b>41,681</b>	33,168	-	33,168
<i>Total receipts</i>		<u>177,180</u>	<u>11,750</u>	<u>188,930</u>	<u>150,073</u>	<u>700</u>	<u>150,773</u>
<b>Payments</b>							
Charitable Activities	4	156,218	13,388	<b>169,606</b>	129,367	2,481	131,847
Loan repayment		5,000	-	<b>5,000</b>	5,000.00	-	5,000
<i>Total payments</i>		<u>161,218</u>	<u>13,388</u>	<u>174,606</u>	<u>134,367</u>	<u>2,481</u>	<u>136,847</u>
<i>Net of receipts/(payments)</i>		15,963	- 1,638	<b>14,324</b>	15,706	- 1,781	13,925
<b>Transfers between funds</b>		-	-	-	-	-	-
<b>Cash funds last year end</b>		87,999	7,245	<b>95,243</b>	72,293	9,025	81,318
<i>Cash funds this year end</i>		<u>103,962</u>	<u>5,606</u>	<u>109,568</u>	<u>87,999</u>	<u>7,245</u>	<u>95,243</u>

The notes on pages 6 to 8 form part of these financial statements.

**EMMANUEL CHURCH, SALISBURY**

**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2024**


	2024		2024	2023		2023
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
<b>Cash funds</b>						
CAF Bank	-	-	-	-	-	-
Kingdom Bank	50,274	3,000	<b>53,274</b>	48,945	3,000	51,945
Co-Operative Bank	53,687	2,606	<b>56,293</b>	39,054	4,245	43,298
<i>Total</i>	<u>103,961</u>	<u>5,606</u>	<u><b>109,567</b></u>	<u>87,999</u>	<u>7,245</u>	<u>95,243</u>
<b>Other monetary assets</b>						
Debtors	13,692		<b>13,692</b>	5,441	-	5,441
<b>Assets retained for the charity's own use</b>						
Freehold Property		Fund to which asset belongs	<b>2024 value</b>			
Minibuses		Unrestricted	<b>£ 1,250,000</b>			
		Unrestricted	<b>12,042</b>			
<b>Liabilities</b>						
Particular Baptist Fund Loan		Fund to which liability relates	<b>Amount due</b>			
Creditors due within one month		Unrestricted	<b>10,000</b>			
		Unrestricted	<b>-</b>			

Signed by two trustees on behalf of all the trustees


Signature

Print name

Date of approval



JONATHAN BRISTOW 6 May 2025



JOHN THACKWAY 6 May 2025

**EMMANUEL CHURCH, SALISBURY**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)", except that, as a charity with gross income of less than £250,000, the accounts have been prepared on a receipts and payments basis.

(b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Incoming Resources

Voluntary receipts represent cash received during the year, including tax repayments received. Other receipts comprise income from various activities such as the youth ministry and book sales, and also rental income and bank interest.

(d) Resources Expended

Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs.

(f) Tangible Fixed Assets and Depreciation

The Chapel building is a historic asset. No valuation statement is included in the accounts as significant costs are involved in obtaining such a valuation, which are onerous compared with the additional benefit derived by the users of the accounts in assessing the trustees' stewardship of the assets. The figure shown on the statement of assets and liabilities is the insurance valuation.

Other assets costing over £1,000 are listed in the statement of assets and liabilities at their cost less accumulated depreciation which is charged at 25% on a reducing balance basis.

## EMMANUEL CHURCH, SALISBURY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
<b>2. Voluntary receipts</b>						
Offerings	42,778	11,750	<b>54,528</b>	31,570	700	32,270
Gift Aided Donations	82,468	-	<b>82,468</b>	70,753	-	70,753
Gift Aid Tax recovered	10,253	-	<b>10,253</b>	14,582	-	14,582
	<u>135,499</u>	<u>11,750</u>	<u><b>147,249</b></u>	<u>116,905</u>	<u>700</u>	<u>117,605</u>
<b>3. Other receipts</b>						
Bank interest	1,329	-	<b>1,329</b>	1,191	-	1,191
Youth ministry	165	-	<b>165</b>	615	-	615
"Messenger"	64	-	<b>64</b>	225	-	225
Audio & book sales	40	-	-	-	-	-
Conference	325	-	<b>325</b>	908	-	908
Rent	39,659	-	<b>39,659</b>	29,792	-	29,792
Miscellaneous	99	-	<b>99</b>	437	-	437
	<u>41,681</u>	<u>-</u>	<u><b>41,681</b></u>	<u>33,168</u>	<u>-</u>	<u>33,168</u>
<b>4. Charitable Activities</b>						
Employment costs (see note 6)	59,569	-	<b>59,569</b>	54,361	-	54,361
Other ministry	3,962	-	<b>3,962</b>	3,016	-	3,016
Youth work	4,969	1,638	<b>6,607</b>	5,553	1,781	7,333
Buildings & Equipment	57,417	-	<b>57,417</b>	33,973	-	33,973
Utilities & insurance	10,391	-	<b>10,391</b>	11,531	-	11,531
Mission (note 5)	10,538	-	<b>10,538</b>	13,630	-	13,630
Gifts and grants (note 8)	103	11,750	<b>11,853</b>	550	700	1,250
Conference	2,897	-	<b>2,897</b>	825	-	825
"Messenger"	599	-	<b>599</b>	697	-	697
Website	374	-	<b>374</b>	92	-	92
Refreshments	1,036	-	<b>1,036</b>	665	-	665
Bookstall & Audio costs	1,805	-	<b>1,805</b>	1,334	-	1,334
Office costs	1,141	-	<b>1,141</b>	1,832	-	1,832
Subscriptions	542	-	<b>542</b>	425	-	425
Software costs	379	-	<b>379</b>	358	-	358
Independent Examination	495	-	<b>495</b>	495	-	495
Bank account charges	-	-	-	30	-	30
	<u>156,218</u>	<u>13,388</u>	<u><b>169,606</b></u>	<u>129,367</u>	<u>2,481</u>	<u>131,847</u>

## EMMANUEL CHURCH, SALISBURY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (Continued)

5. Mission	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Trinitarian Bible Society	2,020	-	<b>2,020</b>	2,790	-	2,790
International Mission to Jewish People	2,020	-	<b>2,020</b>	2,780	-	2,780
Cyprus, Swansons	2,020	-	<b>2,020</b>	2,780	-	2,780
Middle East Reformed Fellowship	2,020	-	<b>2,020</b>	2,780	-	2,780
FAME	558	-	<b>558</b>	-	-	-
FGEA	1,000	-	<b>1,000</b>	-	-	-
Turkey earthquake	-	-	-	1,000	-	1,000
Churches in UK	500	-	<b>500</b>	900	-	900
Farsi	400	-	<b>400</b>	600	-	600
	<u>10,538</u>	<u>-</u>	<u><b>10,538</b></u>	<u>13,630</u>	<u>-</u>	<u>13,630</u>

## 6. Employment costs

Gross salaries	37,418	-	<b>37,418</b>	32,466	-	32,466
Employers NIC	-	-	-	-	-	-
Pension costs	315	-	<b>315</b>	405	-	405
Pastor's expenses	1,528	-	<b>1,528</b>	1,167	-	1,167
Manse rent	18,000	-	<b>18,000</b>	18,000	-	18,000
Manse council tax	2,308	-	<b>2,308</b>	2,323	-	2,323
	<u>59,569</u>	<u>-</u>	<u><b>59,569</b></u>	<u>54,361</u>	<u>-</u>	<u>54,361</u>

No employee received remuneration in excess of £60,000.

£30,708 was paid to a trustee for his work as pastor of the church. [£28,336 in 2023.]

7. Cash Funds  
2024

	Brought forward	Receipts	Payments	Transfers	Fund balances carried forward
Unrestricted	87,999	177,180	161,218	-	<b>103,961</b>
Restricted:					
Donations to be forwarded	-	11,750	11,750	-	-
Youth Legacy	7,244	-	1,638	-	<b>5,606</b>
	<u>95,243</u>	<u>188,930</u>	<u>174,606</u>	<u>-</u>	<u><b>109,567</b></u>

## 8. Gifts

Several church members desired to make anonymous gifts to one of the trustees, to help him move into a house suitable for his family. The gifts transferred to him through the forwarding fund totalled £10,450.

**EMMANUEL CHURCH (SALISBURY)**

England & Wales - Charity number 1134317

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# Accounts

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**EMMANUEL CHURCH, SALISBURY**  
**FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 31 DECEMBER 2023**

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**EMMANUEL CHURCH, SALISBURY****TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 December 2023.

**Reference and Administrative Details**

The Church is a registered Charity, registration no. 1134317. The charity's address is:  
Emmanuel Church, 8 Wilton Road, Salisbury, SP2 7EE.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Rev J P Thackway (Minister)	Mr S Storey (retired 23 <sup>rd</sup> March)
Mr P E Thick	Mr K Grewcock
Mr T J Wheatley (appointed 20 <sup>th</sup> May)	Mr N P Bravery (appointed 20 <sup>th</sup> May)
Mr J C Bristow (appointed 20 <sup>th</sup> May)	Mr J S G Hollick (retired 28 <sup>th</sup> September)
Mr P R Pike	Mr C J McDonald
Mr N Tribe (appointed 20 <sup>th</sup> May)	Mr R J Ward (Treasurer)
Mr A P Woodger	

**Structure, Governance and Management**

The Church is governed by its Constitution. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

**Objectives and Activities**

The principal object of the Charity is the advancement of the Christian faith, the glory of God, the nurture of God's professing people and the benefit of the public, according to Evangelical, Reformed and Baptist principles and in accordance with the Church's statement of faith contained in the Church Constitution.

**Achievements and Performance**

The Church's main work is carried out through its Lord's Day services and youth classes, mid-week meetings for Bible study and prayer, and evangelistic outreach.

Ladies' Coffee Meetings had been stopped because of the Covid-19 pandemic. Starting in November, these were replaced by Seniors' Coffee Mornings on the first Wednesday of each month. These welcome both men and women.

**Personnel**

We were pleased to appoint Daniel Tribe as part time Ministerial Assistant to Rev. John Thackway. Daniel started in this post in March, and has found the experience very helpful in equipping him for his future work.

Later in the year we were also glad to be able to appoint Keith Grewcock and Tom Wheatley as elders, and Nathaniel Bravery, Jonny Bristow and Nicholas Tribe as deacons. Julian Hollick retired from his office after serving for 25 years as Church Secretary.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**EMMANUEL CHURCH, SALISBURY**

**TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)**

**Financial Review**

Substantial expenditure has been necessary to repair the roof (£14,540) and the electrical system (£8,530) at the main church building, and for some repairs needed at Grove House.

Overall, receipts exceeded payments by £ 13,925 (2022 funds decreased by £ 26,968). The trustees consider the state of affairs of the charity to be satisfactory. They give thanks to our God for his abundant provision.

On behalf of the Elders & Deacons

Trustee

Trustee

Date: 9 April 2024

*R. J. Ward*  
Richard Ward

*J. F. Thackway*  
JOHN THACKWAY

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF EMMANUEL CHURCH, SALISBURY**

I report on the accounts of the Church for the year ended 31 December 2023, which are set out on pages 4 to 8.

#### **Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect –

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close,  
Banbury,  
Oxon. OX16 9DS

Date: 9 April 2024

## EMMANUEL CHURCH, SALISBURY

Charity number 1134317

Accounts for the year ending 31 December 2023

## RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
<b>Receipts</b>							
Voluntary	2	116,905	700	117,605	126,339	38	126,377
Other	3	33,168	-	33,168	21,810	7,735	29,545
<i>Total receipts</i>		<u>150,073</u>	<u>700</u>	<u>150,773</u>	<u>148,149</u>	<u>7,773</u>	<u>155,922</u>
<b>Payments</b>							
Charitable Activities	4	129,367	2,481	131,847	120,198	30,941	151,139
Loan repayment		5,000	-	5,000	5,000	-	5,000
<i>Total payments</i>		<u>134,367</u>	<u>2,481</u>	<u>136,847</u>	<u>125,198</u>	<u>30,941</u>	<u>156,139</u>
<i>Net of receipts/(payments)</i>		15,706	(1,781)	13,925	22,951	(23,169)	(218)
Purchase of fixed assets					26,759	-	26,759
		<u>15,706</u>	<u>(1,781)</u>	<u>13,925</u>	<u>(3,808)</u>	<u>(23,169)</u>	<u>(26,977)</u>
<b>Transfers between funds</b>		-	-	-	(1,663)	1,663	-
<b>Cash funds last year end</b>		72,293	9,026	81,319	77,764	30,532	108,296
<i>Cash funds this year end</i>		<u>87,999</u>	<u>7,245</u>	<u>95,244</u>	<u>72,293</u>	<u>9,026</u>	<u>81,319</u>

The notes on pages 6 to 8 form part of these financial statements.

## EMMANUEL CHURCH, SALISBURY

## STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2023

	Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	Unrestricted Funds £	2022 Restricted Funds £	2022 Total £
<b>Cash funds</b>						
CAF Bank	-	-	-	19,614	9,025	28,640
Kingdom Bank	48,945	3,000	51,945	41,544	-	41,544
Co-Operative Bank	39,054	4,245	43,299	11,134	-	11,134
<i>Total</i>	<u>87,999</u>	<u>7,245</u>	<u>95,244</u>	<u>72,293</u>	<u>9,025</u>	<u>81,318</u>
<b>Other monetary assets</b>						
Debtors	5,441		5,441	3,861	-	3,861
<b>Assets retained for the charity's own use</b>						
Freehold Property		Unrestricted	<b>2023 value £</b> 1,250,000			
Minibuses		Unrestricted	15,052			
<b>Liabilities</b>						
Particular Baptist Fund Loan		Unrestricted	15,000			
Creditors due within one month		Unrestricted	657			

Signed by two trustees on behalf of all the trustees

Signature

Print name

Date of approval

R. J. Ward

RICHARD J. WARD

9 April 2024

J. P. Thackway

JOHN THACKWAY

9 April 2024

The notes on pages 6 to 8 form part of these financial statements.

## EMMANUEL CHURCH, SALISBURY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

##### (a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)", except that, as a charity with gross income of less than £250,000, the accounts have been prepared on a receipts and payments basis.

##### (b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### (c) Incoming Resources

Voluntary receipts represent cash received during the year, including tax repayments received. Other receipts comprise income from various activities such as the youth ministry and book sales, and also rental income and bank interest.

##### (d) Resources Expended

Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs.

##### (f) Tangible Fixed Assets and Depreciation

The Chapel building is a historic asset. No valuation statement is included in the accounts as significant costs are involved in obtaining such a valuation, which are onerous compared with the additional benefit derived by the users of the accounts in assessing the trustees' stewardship of the assets. The figure shown on the statement of assets and liabilities is the insurance valuation.

Other assets costing over £1,000 are listed in the statement of assets and liabilities at their cost less accumulated depreciation which is charged at 25% on a reducing balance basis.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
<b>2. Voluntary receipts</b>						
Offerings	31,570	700	<b>32,270</b>	29,178	-	29,178
Gift Aided Donations	70,753	-	<b>70,753</b>	60,867	-	60,867
Gift Aid Tax recovered	14,582	-	<b>14,582</b>	15,842	-	15,842
Gifts towards legal costs	-	-	-	20,490	-	20,490
	<u>116,905</u>	<u>700</u>	<u><b>117,605</b></u>	<u>126,377</u>	<u>-</u>	<u>126,377</u>
<b>3. Other receipts</b>						
Bank interest	1,191	-	<b>1,191</b>	334	-	334
Youth ministry	615	-	<b>615</b>	355	492	847
"Messenger"	225	-	<b>225</b>	85	-	85
Audio & book sales	-	-	-	190	-	190
Conference	908	-	<b>908</b>	-	-	-
Rent	29,792	-	<b>29,792</b>	7,947	6,924	14,872
Vehicle Insurance claim and sale	-	-	-	12,450	-	12,450
Miscellaneous	437	-	<b>437</b>	449	319	767
	<u>33,168</u>	<u>-</u>	<u><b>33,168</b></u>	<u>21,810</u>	<u>7,735</u>	<u>29,545</u>
<b>4. Charitable Activities</b>						
Employment costs (see note 6)	54,361	-	<b>54,361</b>	46,274	-	46,274
Other ministry	3,016	-	<b>3,016</b>	8,487	-	8,487
Youth work	5,553	1,781	<b>7,333</b>	30,198	2,102	32,300
Buildings	33,973	-	<b>33,973</b>	13,583	133	13,715
Grove House	-	-	-	-	29,006	29,006
Utilities & insurance	11,531	-	<b>11,531</b>	10,474	-	10,474
Mission (note 5)	13,630	-	<b>13,630</b>	6,828	-	6,828
Gifts and grants	550	700	<b>1,250</b>	285	-	285
Conference	825	-	<b>825</b>	-	-	-
"Messenger"	697	-	<b>697</b>	906	-	906
Website	92	-	<b>92</b>	138	-	138
Refreshments	665	-	<b>665</b>	1,398	-	1,398
Bookstall & Audio costs	1,334	-	<b>1,334</b>	1,201	-	1,201
Office costs	1,832	-	<b>1,832</b>	2,526	-	2,526
Accountancy costs	1,283	-	<b>1,283</b>	1,307	-	1,307
Legal Fees	-	-	-	22,971	-	22,971
Bank account charges	25	-	<b>25</b>	82	-	82
	<u>129,367</u>	<u>2,481</u>	<u><b>131,847</b></u>	<u>146,658</u>	<u>31,241</u>	<u>177,899</u>

## EMMANUEL CHURCH, SALISBURY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

<b>5. Mission</b>	Unrestricted Funds £	Restricted Funds £	<b>2023 Total £</b>	Unrestricted Funds £	Restricted Funds £	2022 Total £
Trinitarian Bible Society	2,790	-	<b>2,790</b>	1,457	-	1,457
International Mission to Jewish People	2,780	-	<b>2,780</b>	1,457	-	1,457
Cyprus, Swansons	2,780	-	<b>2,780</b>	1,457	-	1,457
Middle East Reformed Fellowship	2,780	-	<b>2,780</b>	1,457	-	1,457
Turkey earthquake	1,000	-	<b>1,000</b>	-	-	-
Churches in UK	900	-	<b>900</b>	600	-	600
Farsi	600	-	<b>600</b>	400	-	400
	<u>13,630</u>	<u>-</u>	<u><b>13,630</b></u>	<u>6,828</u>	<u>-</u>	<u>6,828</u>

**6. Employee information**

No employee received remuneration in excess of £50,000

£28,336 was paid to a trustee for work as pastor of the church. [£15,289 in 2022.]

<b>7. Cash Funds</b>	Brought forward	Receipts	Payments	Transfers	<b>Fund balances carried forward</b>
Unrestricted	72,293	150,073	134,367	-	<b>87,999</b>
Restricted					
Youth Legacy	9,026	700	2,481	-	<b>7,245</b>
	<u>81,319</u>	<u>150,773</u>	<u>136,148</u>	<u>-</u>	<u><b>95,244</b></u>

**EMMANUEL CHURCH (SALISBURY)**

England & Wales - Charity number 1134317

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# Accounts

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**EMMANUEL CHURCH, SALISBURY**

**FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2022**

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Page 4	Receipts & Payments Account
Page 5	Statement of Assets and Liabilities
Page 6 - 8	Notes to the Accounts

## **EMMANUEL CHURCH, SALISBURY**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 December 2022.

#### **Reference and Administrative Details**

The Church is a registered Charity, registration no. 1134317. The charity's address is:  
Emmanuel Church, 8 Wilton Road, Salisbury, SP2 7EE.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Rev J P Thackway (appointed 20 <sup>th</sup> July 2022)	Mr S Storey
Mr P E Thick	Mr P D Bravery (retired 21 <sup>st</sup> March 2022)
Mr J S G Hollick	Mr K Grewcock
Mr P R Pike	Mr C J McDonald
Mr R J Ward (Treasurer)	Mr A P Woodger

#### **Structure, Governance and Management**

The Church is governed by its Constitution. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

#### **Objectives and Activities**

The principal object of the Charity is the advancement of the Christian faith, the glory of God, the nurture of God's professing people and the benefit of the public, according to Evangelical, Reformed and Baptist principles and in accordance with the Church's statement of faith contained in the Church Constitution.

#### **Achievements and Performance**

The Church's main work is carried out through its Lord's Day services and youth classes, mid-week meetings for Bible study and prayer, and evangelistic outreach.

We are grateful for the arrival of John Thackway as our new Pastor in July. The church continues to be richly blessed under his ministry. We thank our gracious God for him and also for his dear wife, Margaret, and for the way they have been able to settle very well among us. We are also encouraged by new people regularly meeting with us.

#### **Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**EMMANUEL CHURCH, SALISBURY**

**TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

**Financial Review**

The voluntary income of the charity during the last three months of the year was 26% higher than during the first three months.

During the year our newer minibus was stolen and most of the cost of a replacement provided by our insurance company; the older minibus was replaced later. The net cost was £ 13,921.

The car park at Grove House was extended and levelled at a total cost of £ 31,290. This exhausted the Grove House Project fund and was partially paid for from the General fund. The Grove House Project fund has therefore been closed.

Overall, payments exceeded receipts by £26,968, after the purchase of the minibuses mentioned above (2021: funds increased by £ 33,000). The trustees consider the state of affairs of the charity to be satisfactory.

On behalf of the Elders & Deacons

*J. S. Thackway* Trustee  
JOHN THACKWAY

*R. J. Ward* Trustee  
RICHARD WARD

Date: 14 March 2023

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF EMMANUEL CHURCH, SALISBURY**

I report on the accounts of the Church for the year ended 31 December 2022, which are set out on pages 4 to 8.

#### **Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect –

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close,  
Banbury,  
Oxon. OX16 9DS

Date: 14 March 2023

## EMMANUEL CHURCH, SALISBURY

Charity number 134317

Accounts for the year ending 31 December 2022

## RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
<b>Receipts</b>							
Voluntary	2	126,339	38	<b>126,377</b>	102,523	14,186	116,709
Other	3	21,810	7,735	<b>29,545</b>	1,611	14,604	16,215
<i>Total receipts</i>		<u>148,149</u>	<u>7,773</u>	<b><u>155,922</u></b>	<u>104,134</u>	<u>28,790</u>	<u>132,924</u>
<b>Payments</b>							
Charitable Activities	4	120,198	30,941	<b>151,139</b>	90,535	3,539	94,074
Loan repayment		5,000	-	<b>5,000</b>	-	5,000	5,000
<i>Total payments</i>		<u>125,198</u>	<u>30,941</u>	<b><u>156,139</u></b>	<u>90,535</u>	<u>8,539</u>	<u>99,074</u>
<i>Net of receipts/(payments)</i>		22,951	(23,169)	<b>(218)</b>	13,599	20,251	33,850
Purchase of fixed assets		26,759	-	<b>26,759</b>	-	-	-
		<u>(3,808)</u>	<u>(23,169)</u>	<b><u>(26,977)</u></b>	<u>13,599</u>		<u>33,850</u>
<b>Transfers between funds</b>		(1,663)	1,663	-	2,346	(2,346)	-
<b>Cash funds last year end</b>		77,764	30,531	<b>108,295</b>	61,819	12,626	74,445
<i>Cash funds this year end</i>		<u>72,293</u>	<u>9,025</u>	<b><u>81,318</u></b>	<u>77,764</u>	<u>30,531</u>	<u>108,295</u>



The notes on pages 6 to 8 form part of these financial statements.

## EMMANUEL CHURCH, SALISBURY

## STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2022

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
<b>Cash funds</b>						
CAF Bank	19,614	9,025	28,640	45,422	21,602	67,024
Kingdom Bank	41,544	-	41,544	32,342	8,930	41,272
Co-Operative Bank	11,134	-	11,134			
<i>Total</i>	<u>72,293</u>	<u>9,025</u>	<u>81,318</u>	<u>77,764</u>	<u>30,532</u>	<u>108,296</u>
<b>Other monetary assets</b>						
Debtors	3,861	-	3,861	3,415	79	3,494
		Fund to which asset belongs	2022 value £			
<b>Assets retained for the charity's own use</b>		Unrestricted	1,250,000			
Freehold Property		Unrestricted	20,069			
Church minibuses		Fund to which liability relates	Amount due			
<b>Liabilities</b>		Unrestricted	20,000			
Particular Baptist Fund Loan		Unrestricted	1,161			
Creditors due within one month						

Signed by two trustees on behalf of all the trustees

Signature	Print name	Date of approval
	JOHN THACKWAY	14 March 2023
	RICHARD WARD	14 March 2023

## EMMANUEL CHURCH, SALISBURY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

##### (a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)", except that, as a charity with gross income of less than £250,000, the accounts have been prepared on a receipts and payments basis.

##### (b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### (c) Incoming Resources

Voluntary receipts represent cash received during the year, including tax repayments received. Other receipts comprise income from various activities such as the youth ministry and book sales, and also rental income and bank interest.

##### (d) Resources Expended

Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs.

##### (f) Tangible Fixed Assets and Depreciation

The Chapel building is a historic asset. No valuation statement is included in the accounts as significant costs are involved in obtaining such a valuation, which are onerous compared with the additional benefit derived by the users of the accounts in assessing the trustees' stewardship of the assets. The figure shown on the statement of assets and liabilities is the insurance valuation.

Other assets costing over £1,000 are listed in the statement of assets and liabilities at their cost less accumulated depreciation which is charged at 25% on a reducing balance basis.

## EMMANUEL CHURCH, SALISBURY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
<b>2. Voluntary receipts</b>						
Offerings	29,178	-	<b>29,178</b>	26,871	-	26,871
Legacy	-	-	-	-	13,709	13,709
Gift Aided Donations	60,867	-	<b>60,867</b>	56,184	302	56,486
Gift Aid Tax recovered	15,804	38	<b>15,842</b>	19,468	174	19,642
Gifts towards legal costs	20,490	-	<b>20,490</b>	-	-	-
	<u>126,339</u>	<u>38</u>	<u><b>126,377</b></u>	<u>102,523</u>	<u>14,186</u>	<u>116,709</u>
<b>3. Other receipts</b>						
Crime compensation	-	-	-	9	-	9
Bank interest	334	-	<b>334</b>	134	-	134
Youth ministry	355	492	<b>847</b>	80	-	80
"Messenger"	85	-	<b>85</b>	145	-	145
Audio & book sales	190	-	<b>190</b>	65	-	65
Rent	7,947	6,924	<b>14,872</b>	-	14,604	14,604
Vehicle Insurance claim and sale	12,450	-	<b>12,450</b>	500	-	500
Miscellaneous	449	319	<b>767</b>	677	-	677
	<u>21,810</u>	<u>7,735</u>	<u><b>29,545</b></u>	<u>1,611</u>	<u>14,604</u>	<u>16,215</u>
<b>4. Charitable Activities</b>						
Employment costs (see note 6)	46,274	-	<b>46,274</b>	16,327	-	16,327
Other ministry	8,487	-	<b>8,487</b>	9,514	-	9,514
Youth work	3,439	2,102	<b>5,541</b>	3,939	3,075	7,013
Buildings	13,882	-	<b>13,882</b>	21,285	190	21,475
Grove House	-	28,839	<b>28,839</b>	-	168	168
Utilities & insurance	10,474	-	<b>10,474</b>	9,915	107	10,022
Mission (note 5)	6,828	-	<b>6,828</b>	9,252	-	9,252
Gifts and grants	285	-	<b>285</b>	4,873	-	4,873
"Messenger"	906	-	<b>906</b>	775	-	775
Website	138	-	<b>138</b>	143	-	143
Refreshments	1,398	-	<b>1,398</b>	-	-	-
Bookstall & Audio costs	1,201	-	<b>1,201</b>	950	-	950
Office costs	2,526	-	<b>2,526</b>	2,065	-	2,065
Accountancy costs	942	-	<b>942</b>	898	-	898
Legal Fees	22,971	-	<b>22,971</b>	10,496	-	10,496
Other professional fees	365	-	<b>365</b>	-	-	-
Bank account charges	82	-	<b>82</b>	102	-	102
	<u>120,198</u>	<u>30,941</u>	<u><b>151,139</b></u>	<u>90,535</u>	<u>3,539</u>	<u>94,074</u>

## EMMANUEL CHURCH, SALISBURY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (Continued)

	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
<b>5. Mission</b>						
Trinitarian Bible Society	1,457	-	<b>1,457</b>	1,963	-	1,963
International Mission to Jewish People	1,457	-	<b>1,457</b>	1,963	-	1,963
Cyprus, Swansons	1,457	-	<b>1,457</b>	1,963	-	1,963
Middle East Reformed Fellowship	1,457	-	<b>1,457</b>	1,963	-	1,963
Churches in UK	600	-	<b>600</b>	600	-	600
Farsi	400	-	<b>400</b>	800	-	
	<u>6,828</u>	<u>-</u>	<u><b>6,828</b></u>	<u>9,252</u>	<u>-</u>	<u>9,252</u>

**6. Employee information**

No employee received remuneration in excess of £50,000  
£15,289 was paid to a trustee for work as pastor of the church.

<b>7. Cash Funds 2022</b>	Brought forward	Receipts	Payments	Transfers	<b>Fund balances carried forward</b>
Unrestricted	<u>77,764</u>	<u>148,149</u>	<u>151,958</u>	<u>(1,663)</u>	<u><b>72,293</b></u>
Restricted					
Grove House Project	19,896	7,281	28,839	1,663	-
Youth Legacy	10,636	492	2,102	-	<b>9,025</b>
<i>Total Restricted</i>	<u>30,532</u>	<u>7,772</u>	<u>30,941</u>	<u>1,663</u>	<u><b>9,025</b></u>
<i>Total Cash Funds</i>	<u><u>108,296</u></u>	<u><u>155,921</u></u>	<u><u>182,899</u></u>	<u><u>-</u></u>	<u><u><b>81,318</b></u></u>

**EMMANUEL CHURCH (SALISBURY)**

England & Wales - Charity number 1134317

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# Accounts

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## EMMANUEL CHURCH, SALISBURY

### TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 December 2021.

#### Reference and Administrative Details

The Church is a registered Charity, registration no. 1134317. The charity's address is:  
Emmanuel Church, 8 Wilton Road, Salisbury, SP2 7EE.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Rev M H Watts (Pastor until 28/2/21)	Rev S J Green (until 28/2/21)
Mr D Roberts (until 28/1/21)	Mr S Storey
Mr P E Thick	Mr T Gahan (until 11/2/21)
Mr P D Bravery	Mr J S G Hollick
Mr K Grewcock	Mr P R Pike
Mr C J McDonald	Mr A P Woodger
Mr R J Ward (Treasurer)	

#### Structure, Governance and Management

The Church is governed by its Constitution. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

#### Objectives and Activities

The principal object of the Charity is the advancement of the Christian faith, the glory of God, the nurture of God's professing people and the benefit of the public, according to Evangelical, Reformed and Baptistic principles and in accordance with the Church's statement of faith contained in the Church Constitution.

#### Achievements and Performance

The Church's main work is carried out through its Lord's Day services and youth classes, mid-week meetings for Bible study and prayer, and evangelistic outreach.

The retirement of Rev. M H Watts at the end of February and the departure of Rev S J Green left the church without consecutive ministry, but we are grateful for the support of other gospel ministers who have provided God-honouring ministry throughout the year. As Covid-19 restrictions eased it has been possible to restart youth meetings, with encouraging attendance.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

Over the year there was a significant reduction in stipend expenditure which was only partially offset by increased payments made to visiting preachers and to the Church's solicitors for legal work undertaken. The church also received a legacy of £13,700 to which restrictions apply.

Overall, receipts exceeded payments by nearly £33,500 (2020: deficit £4,500). The trustees consider the state of affairs of the charity to be satisfactory.

On behalf of the Elders & Deacons

Trustee

Trustee

Date: 15<sup>th</sup> March 2022

*R. J. Ward.*

*J. Harvey*

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF EMMANUEL CHURCH, SALISBURY**

I report on the accounts of the Church for the year ended 31 December 2021, which are set out on pages 4 to 7.

**Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close,  
Banbury,  
Oxon. OX16 9DS

Date: 15 March 2022

**EMMANUEL CHURCH, SALISBURY****Charity number 1134317****Accounts for the year ending 31 December 2021****RECEIPTS AND PAYMENTS ACCOUNT**

<b>Receipts</b>	Note	Unrestricted Funds £	Restricted Funds £	<b>2021 Total £</b>	Unrestricted Funds £	Restricted Funds £	2020 Total £
Voluntary	2	102,134	14,186	<b>116,320</b>	115,393	1,887	117,280
Other	3	1,611	14,604	<b>16,215</b>	1,320	13,155	14,475
<i>Total receipts</i>		<u>103,745</u>	<u>28,790</u>	<b><u>132,534</u></b>	<u>116,713</u>	<u>15,042</u>	<u>131,755</u>
<b>Payments</b>							
Cost of Generating Funds	4	143	-	<b>143</b>	97	-	97
Charitable Activities	5	90,391	3,539	<b>93,931</b>	126,858	4,272	131,130
Loan repayment		-	5,000	<b>5,000</b>	-	5,000	5,000
<i>Total payments</i>		<u>90,535</u>	<u>8,539</u>	<b><u>99,074</u></b>	<u>126,955</u>	<u>9,272</u>	<u>136,227</u>
<i>Net of receipts/(payments)</i>		13,210	20,251	<b>33,461</b>	(10,242)	5,770	(4,472)
<b>Transfers between funds</b>		-	-	-	19,900	(19,900)	-
<b>Cash funds last year end</b>		61,819	12,626	<b>74,445</b>	52,161	26,756	78,917
<i>Cash funds this year end</i>		<u>75,029</u>	<u>32,877</u>	<b><u>107,906</u></b>	<u>61,819</u>	<u>12,626</u>	<u>74,445</u>

The notes on pages 5 to 7 form part of these financial statements.

## EMMANUEL CHURCH, SALISBURY

## STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2021

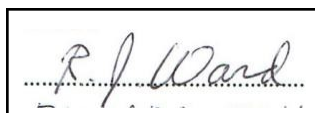
	Unrestricted Funds £	2021 Restricted Funds £	Total £	Unrestricted Funds £	2020 Restricted Funds £	2020 Total £
<b>Cash funds</b>						
CAF Bank	42,687	23,947	66,634	29,612	3,696	33,308
Kingdom Bank	32,342	8,930	<b>41,272</b>	32,207	8,930	41,137
<i>Total</i>	<u>75,029</u>	<u>32,877</u>	<b>107,906</b>	<u>61,819</u>	<u>12,626</u>	<u>74,445</u>
<b>Other monetary assets</b>						
Debtors	3,415	79	<b>3,494</b>	7,359	118	7,477
<b>Assets retained for the charity's own use</b>		Fund to which asset belongs	<b>2021 value £</b>			
Freehold Property		Unrestricted	<b>1,250,000</b>			
<b>Liabilities</b>		Fund to which liability relates	<b>Amount due</b>			
Particular Baptist Fund Loan		Restricted	<b>25,000</b>			

Signed by two trustees on behalf of all the trustees

Signature

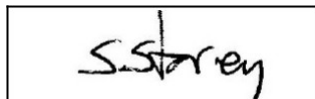
Print name

Date of approval



Richard Ward

15/03/22



Stephen Paul Storey

15/03/22

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
<b>2. Voluntary receipts</b>						
Offerings	26,482	-	<b>26,482</b>	27,049	1,627	28,676
Legacy and memorial	-	13,709	<b>13,709</b>	350	-	350
Gift Aided Donations	56,184	302	<b>56,486</b>	72,647	222	72,869
Gift Aid Tax recovered	19,468	174	<b>19,642</b>	15,348	38	15,385
	<u>102,134</u>	<u>14,186</u>	<b><u>116,320</u></b>	<u>115,393</u>	<u>1,887</u>	<u>117,280</u>

**3. Other receipts**

Crime compensation	9	-	<b>9</b>	330	-	330
Bank interest	134	-	<b>134</b>	303	130	433
Youth ministry	80	-	<b>80</b>	242	-	242
“Messenger”	145	-	<b>145</b>	60	-	60
Audio & book sales	65	-	<b>65</b>	384	-	384
Rent	-	14,604	<b>14,604</b>	-	13,025	13,025
Vehicle	500	-	<b>500</b>	-	-	-
Miscellaneous	677	-	<b>677</b>	-	-	-
	<u>1,611</u>	<u>14,604</u>	<b><u>16,215</u></b>	<u>1,320</u>	<u>13,155</u>	<u>14,475</u>

**4. Costs of Generating Funds**

Advertising & Publicity	143	-	<b>143</b>	97	-	97
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**5. Charitable Activities**

Employment costs (see note 7)	16,327	-	<b>16,327</b>	73,207	-	73,207
Other ministry	9,514	-	<b>9,514</b>	3,446	-	3,446
Youth work	3,939	3,075	<b>7,013</b>	15,195	100	15,295
Buildings	21,285	190	<b>21,475</b>	10,869	-	10,869
Grove House	-	168	<b>168</b>	-	2,572	2,572
Utilities & insurance	9,915	107	<b>10,022</b>	8,817	-	8,817
Conferences	-	-	<b>-</b>	147	-	147
Mission (note 6)	9,252	-	<b>9,252</b>	6,312	-	6,312
Gifts and grants	4,873	-	<b>4,873</b>	3,200	1,600	4,800
“Messenger”	775	-	<b>775</b>	1,125	-	1,125
Refreshments	-	-	<b>-</b>	188	-	188
Bookstall & Audio costs	950	-	<b>950</b>	1,267	-	1,267
Office costs	2,065	-	<b>2,065</b>	2,399	-	2,399
Accountancy, legal and other fees	11,394	-	<b>11,394</b>	626	-	626
Bank account charges	102	-	<b>102</b>	60	-	60
	<u>90,391</u>	<u>3,539</u>	<b><u>93,931</u></b>	<u>126,858</u>	<u>4,272</u>	<u>131,130</u>

## EMMANUEL CHURCH, SALISBURY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)

	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
<b>6. Mission</b>						
Trinitarian Bible Society	1,963	-	<b>1,963</b>	1428	-	1,428
International Mission to Jewish People	1,963	-	<b>1,963</b>	1428	-	1,428
Cyprus, Swansons	1,963	-	<b>1,963</b>	1428	-	1,428
Middle East Reformed Fellowship	1,963	-	<b>1,963</b>	1428	-	1,428
Churches in UK	600	-	<b>600</b>	600	-	600
Farsi	800	-	<b>800</b>		-	
	<u>9,252</u>	<u>-</u>	<u><b>9,252</b></u>	<u>6,312</u>	<u>-</u>	<u>6,312</u>

**7. Employee information**

No employee received remuneration in excess of £50,000

A total of £12,187 was paid to two trustees for two months' work as pastors of the church.

<b>8. Cash Funds</b> 2021	Brought forward	Receipts	Payments	Transfers	Fund balances carried forward
Unrestricted	61,819	103,745	<b>90,535</b>	-	75,029
Restricted					
Grove House Project	12,626	15,080	<b>5,465</b>	-	22,241
Youth Legacy	-	13,710	<b>3,074</b>	-	10,636
<i>Total Restricted</i>	<u>12,626</u>	<u>28,790</u>	<u><b>8,539</b></u>	<u>-</u>	<u>32,877</u>
<i>Total Cash Funds</i>	<u>74,445</u>	<u>132,535</u>	<u><b>99,074</b></u>		<u>107,906</u>

**EMMANUEL CHURCH (SALISBURY)**

England & Wales - Charity number 1134317

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# Accounts

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Registered charity no. 1134317

**EMMANUEL CHURCH, SALISBURY**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2020**

**Contents:**

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<b>Page 5</b>	<b>Balance Sheet</b>
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David Cooke & Co  
Chartered Accountants  
5 Briar Close  
Banbury  
Oxon OX16 9DS

## EMMANUEL CHURCH, SALISBURY

### TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 December 2020.

#### Reference and Administrative Details

The Church is a registered Charity, registration no. 1134317. The charity's address is: Emmanuel Church, 8 Wilton Road, Salisbury, SP2 7EE.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Rev M H Watts (Pastor)	Rev S J Green
Mr D Roberts (until 28/1/21)	Mr S Storey
Mr P E Thick	Mr T Gahan (until 11/2/21)
Mr P D Bravery	Mr J Hollick
Mr K Grewcock	Mr P R Pike
Mr C J McDonald	Mr A P Woodger
Mr R J Ward (Treasurer)	

#### Structure, Governance and Management

The Church is governed by its Constitution. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

#### Objectives and Activities

The principal object of the Charity is the advancement of the Christian faith, the glory of God, the nurture of God's professing people and the benefit of the public, according to Evangelical, Reformed and Baptistic principles and in accordance with the Church's statement of faith contained in the Church Constitution.

#### Achievements and Performance

The Church's main work is carried out through its Lord's Day services and youth classes, mid-week meetings for Bible study and prayer, and evangelistic outreach.

One funeral in 2020 was held in the open air and the other in the crematorium with social distancing because of the coronavirus. The undertaker at the former expressed his pleasure in hearing a clear Christian message preached at the grave-side. As the infection rate of Covid-19 became serious, all the evening meetings were conducted by live-streaming. When risk analysis indicated it was safe, the building was opened for physical attendance in tandem with the live-streaming of the morning worship. The ventilation was adapted so that both a good supply of fresh air entered the building and an acceptable temperature was maintained. In the goodness of the Lord, only two of our sixty members developed symptoms of infection and did not spread it to any others in the church.

Youth classes and activities took place for only about four weeks, following Government guidelines: on-line learning materials and video recorded lessons were produced by the youth workers. Sadly the popular Mother and Toddler group had to be closed, and street preaching done infrequently. Despite the need to space market stalls more widely, we were able to hold one of the five planned open-air outreach meetings, with the co-operation of the local authority. No door-to-door visiting took place and the monthly meetings in the care homes were also cancelled. Positively, Bibles were displayed outside several members' homes and the church building, for people to take without money. 284 free Bibles were distributed in this way.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

The reduction of 6.4% in the voluntary giving is far less than many charities have suffered this year. Less frequent use of the buildings and vehicles, reduced running costs by more than the cost of providing free Bibles. To enable Grove House to be purchased, in 2016, an internal loan of £40,000 had been made from the fabric fund to the Grove House Fund. Half of this was paid back to the fabric fund this year, to pay for anticipated repairs to the stonework.

Overall, there was a small deficit of receipts over payments for the year, of just under £4,500 (2019: deficit £10,000). This was after a loan repayment of £5,000 and replacing a minibus at a cost of £12,000. The trustees consider the state of affairs of the charity to be satisfactory.

On behalf of the Elders & Deacons

*M. H. Dabbs*

Trustee

*R. J. Ward*

Trustee

Date: 23<sup>rd</sup> February 2021

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF EMMANUEL CHURCH, SALISBURY**

I report on the accounts of the Church for the year ended 31 December 2020, which are set out on pages 4 to 7.

**Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) of the Act); and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close,  
Banbury,  
Oxon. OX16 9DS

Date: 09/03/21

**EMMANUEL CHURCH, SALISBURY**

Charity number 1134317

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
<b>Receipts</b>							
Voluntary	2	115,393	1,887	117,280	121,049	4,281	125,330
Other	3	1,320	13,155	14,475	2,674	13,968	16,642
<i>Total receipts</i>		<u>116,713</u>	<u>15,042</u>	<u>131,755</u>	<u>123,723</u>	<u>18,249</u>	<u>141,972</u>
<b>Payments</b>							
Cost of Generating Funds	4	97	-	97	282	-	282
Charitable Activities	5	126,858	4,272	131,130	140,722	6,134	146,856
Loan repayment		-	5,000	5,000	-	5,000	5,000
<i>Total payments</i>		<u>126,955</u>	<u>9,272</u>	<u>136,227</u>	<u>141,004</u>	<u>11,134</u>	<u>152,138</u>
<i>Net of receipts/(payments)</i>		(10,242)	5,770	(4,472)	(17,281)	7,115	(10,166)
<b>Transfers between funds</b>		19,900	(19,900)	-	(23)	23	-
<b>Cash funds last year end</b>		53,619	25,298	78,917	70,923	18,160	89,083
<i>Cash funds this year end</i>		<u>63,276</u>	<u>11,168</u>	<u>74,445</u>	<u>53,619</u>	<u>25,298</u>	<u>78,917</u>

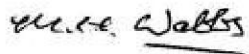

The notes on pages 5 to 7 form part of these financial statements.

## EMMANUEL CHURCH, SALISBURY

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
<b>Cash funds</b>						
CAF Bank	29,612	3,696	33,308	7,910	10,298	18,208
Kingdom Bank	32,207	8,930	41,137	45,709	15,000	60,709
<i>Total</i>	<u>61,819</u>	<u>12,626</u>	<u>74,445</u>	<u>53,619</u>	<u>25,298</u>	<u>78,917</u>
<b>Other monetary assets</b>						
Debtors	7,359	118	7,477	4,579	12	4,591
<b>Assets retained for the charity's own use</b>						
Freehold Property		Fund to which asset belongs	2020 value £		Fund to which asset belongs	2019 value £
		Unrestricted	1,250,000		Unrestricted	1,241,509
<b>Liabilities</b>						
Particular Baptist Fund Loan		Fund to which liability relates	Amount due		Fund to which liability relates	Amount due
		Restricted	30,000		Restricted	35,000

Signed by two trustees on behalf of all the trustees

Signature	Print name	Date of approval
	M. H. WATTS	23-02-2021
	R. J. WARD	23/02/2021

## EMMANUEL CHURCH, SALISBURY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
<b>2. Voluntary receipts</b>						
Offerings	27,049	1,627	28,676	32,664	3,330	35,994
"Free" bibles and memorial	350	-	350	-	-	-
Gift Aided Donations	72,647	222	72,869	69,042	92	69,134
Gift Aid Tax recovered	15,348	38	15,385	19,343	859	20,202
	<u>115,393</u>	<u>1,887</u>	<u>117,280</u>	<u>121,049</u>	<u>4,281</u>	<u>125,330</u>
<b>3. Other receipts</b>						
Crime compensation	330	-	330	68	-	68
Bank interest	303	130	433	613	-	613
Private use contributions	-	-	-	134	-	134
Conference	-	-	-	160	-	160
Youth ministry	242	-	242	718	1,155	1,873
"Messenger"	60	-	60	55	-	55
Audio & book sales	384	-	384	316	-	316
Rent	-	13,025	13,025	0	12,813	12,813
Miscellaneous	-	-	-	610	-	610
	<u>1,320</u>	<u>13,155</u>	<u>14,475</u>	<u>2,674</u>	<u>13,968</u>	<u>16,642</u>
<b>4. Costs of Generating Funds</b>						
Advertising & Publicity	97	-	97	282	-	282
<b>5. Charitable Activities</b>						
Employment costs (see note 7)	73,207	-	73,207	70,000	-	70,000
Other ministry	3,446	-	3,446	2,781	-	2,781
Youth work	15,195	100	15,295	7,869	1,178	9,047
Buildings	10,869	-	10,869	30,138	-	30,138
Grove House		2,572	2,572		4,903	4,903
Utilities & insurance	8,817	-	8,817	9,705	-	9,705
Conferences	147	-	147	2,101	-	2,101
Mission (note 6)	6,312	-	6,312	7,398	-	7,398
Gifts	3,200	1,600	4,800	4,900	54	4,954
"Messenger"	1,125	-	1,125	774	-	774
Refreshments	188	-	188	1,063	-	1,063
Bookstall & Audio costs	1,267	-	1,267	736	-	736
Office costs	2,399	-	2,399	2,653	-	2,653
Accountancy and other fees	626	-	626	545	-	545
Bank account charges	60	-	60	60	-	60
	<u>126,858</u>	<u>4,272</u>	<u>131,130</u>	<u>140,722</u>	<u>6,134</u>	<u>146,856</u>

**EMMANUEL CHURCH, SALISBURY****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (Continued)**

	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
<b>6. Mission</b>						
Trinitarian Bible Society	1428	-	1,428	1,552	-	1,552
Christian Witness to Israel	1428	-	1,428	1,342	-	1,342
Cyprus, Swansons	1428	-	1,428	1,552	-	1,552
MERF	1428	-	1,428	1,552	-	1,552
Churches in UK	600	-	600	1,000	-	1,000
Farsi	-	-	-	400	-	400
	<u>6,312</u>	<u>-</u>	<u>6,312</u>	<u>7,398</u>	<u>-</u>	<u>7,398</u>

**7. Employee information**

Gross salaries	50,668	-	50,668	46,682	-	46,682
Social security costs	1,805	-	1,805	1,639	-	1,639
Pension contributions	1,080	-	1,080	925	-	925
Manse costs and rental	17,785	-	17,785	17,667	-	17,667
Pastors' expenses	1,869	-	1,869	3,087	-	3,087
	<u>73,207</u>	<u>-</u>	<u>73,207</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>

The employees are two trustees, Rev M H Watts and Rev S J Green, who are paid for their work as the pastors of the church. No employee received remuneration in excess of £50,000.

<b>8. Cash Funds 2020</b>	Brought forward	Receipts	Payments	Fund transfers	Carried forward
Unrestricted	53,619	116,713	128,413	19,900	61,819
Restricted					
Grove House Project	25,298	15,042	7,714	(20,000)	12,626
Youth Camp	-	-	100	100	-
<i>Total Restricted</i>	<u>25,298</u>	<u>15,042</u>	<u>7,814</u>	<u>(19,900)</u>	<u>12,626</u>
<i>Total Cash Funds</i>	<u>78,917</u>	<u>131,755</u>	<u>136,227</u>	<u>-</u>	<u>74,445</u>